What a blessing the last couple of weeks has been for me here in my federal prison. We are preparing for a Christmas Consert Monday Evening for 2 hours. I have dropped out and left this all to others. Yes, of course I could not resist frequent offerings of encouragement, and gratitude of the efforts of others in praise to our loving KING whose time of birth we are clebrating.

I did not even engage the debate over the wrong time of year, or of Nimrod being the cause of the date selection. So far I have not needed to debate Santa, Reindeer, or Frosty.

My reasonong turned out to be flawed, as time for transfer is slower than anticipated; or rather hoped. I am well aware of staff attituted that slower is almost as good as not at all. We use to tell jokes about Mexicans and their manana attitude; maybe tomorrow; but living with this staff is a whole new education on procrastination.

Yes, I know you will not get this before Christmas day; perhaps by New Year's celebration it will come to bless you.

I remain in good health and great attitude; praising God inthe large and in the small. As I have prepared to leave this place others have arrived well capable of carrying on the mission and ministry so that I have no thought or regret of going on to the next task and next round of blessings.

This week I went back and read the first motions I had written in my Criminal Case; and was guided by the spirit to find new support for those thoughts. For those who do not recall the story, or never heard it...

On the night of my arrest, sitting in Arpaio's County Jail, I had the privelege of assisting a young drug dealer make a decision for Christ, to get out of drugs and the gang and go home to wife and children. PRAISE GOD! This to me was confirmation that I was and am in God's timing and place.

The next day I was moved to CSA at Florence, Arizona, possibly the worst facility I have or will experience in my time of prison. During the first 3 days there I was blessed of the Holy Spirit to write and dictate over the phone that first Motion to Quash for Donna to put in the computer, and friends to assemble for me to have ready before my Tuesday Appearnce. I was not able to use it that day; but with just a couple of hours of editing it was filed in the Oklahoma Court before Arraignment a week later. I give God all the glory as the thoughts were assembled in prayer, and written down on the backs of forms with those little pencils like we get at minature golf or for marking lottery cards. There wer no significant errors between Donna and I in the dictation and editing; and all but one of the attachments was what I filed with the Court.

From then to now nothong has changed in the facts or law. God gave me the right things to say in that adverse condition.

Here in prisonis much like at home, with just a different brand of interruptions. Instead of wife and children needing attention to interrupt or distract it is other men acting like children, and needing to be important.

Some of you willknow that I was often in trouble with my wife for ignoring her and not giving her priority over my mission, my Love for God, or my surrender to the operation and movement of the HOLY SPIRIT.

Last week I read a book from the 50s; Men called Him Master; an inspired telling of Jesus walk with the Apostles. He portrayed Peter as often longing to be home with his wife and children. With my 20th century interpretation he was probably hearing in every email or cell call just how much he needed to make his wife and children more important and stop all this making others priority. I could hear Donna walking into the office with her needs and demands for attention and priority and witness the attitute of those I have adopted here as children to help needing to interrupt my priorities frequently. Two are sitting now, waiting for me to give them answers to questions that they already know, but want to be treated like children so there is another to blame when I have moved on and they ask the next guy to keep on treating them like little children.

Isn't that why we hire pro fess ion als; so we can fain ignorance and claim we are not responsible because we do not know? Isn't that what makes it so easy for lawyers, doctors, Accountants, and government agents to the advantage of us? Isn't that why we lay aside the daily intercourse with God in teh Scripture, and continual prayer? We have been lulled to sllep in our cribs as continous babies to the point that every time someone serves us strong meat we get indigestion. No lawyer, Acountant, or Preacher will stand before that judgment seat for you or for me. Yes! Praise God! Jesus is our one and only advocate.

Have we given HIM complete control and power of attorney to truly speak for us without having to completely cover and conceal us? Can He say to the Father; this one has faithfully honored and served you as a defender of truth and advocate of all your law and covenant?

yes, I am being picky and personal; but only because I LOVE you in the LOVE of the LORD and want to see many fellow laborers who will not and have not compromised with the wicked men in high places, the forces of evil who live and advocate lies to the stealing of th souls of men as merchants that they may prey on you to their profit in their false doctrines of love of money. Rev 18 promises they will weep and wail when noone buys their merchandise in false doctrines, or in the souls of men; and that as a result of our following JESUS command to "come out of her my children"; "partake not in her benefits that ye suffer not her plagues".

Our america is cursed and now suffering plagues akin to those Israel and Judah had in JUdges... Repent while ther is yet time... HIS grace is sufficient.

Cottage Savings Assn v C. I. R., 499 US 554, 113 L Ed 2d 589 (1991)

post collins.... this case makes it certain that the principles and decision on Eisner v Macomber is still the governing principle in stare decisis as a plain and unambiguous controlling precedent upon the inferior Courts; and upon all federal agents under FCC v NextWave; but particularly upon Internal revenue as dictated by Commissioner in Revenue Manual 4.10.

Shepards for the Lawyers Edition, 1994 version, the latest available to inmates at La Tuna Federal Prison Camp, Eisner has been cited by the Supreme Court at least 63 times. Cottage is the latest available citing by Supreme Court. Ther are clearly several hundreds of times that Courts of Appeals and trial courts have cited and applied these definite governing principles.

The controlling principle is that property and right to property remain beyond the federal taxing scheme, where it is plain that no apportionment has been applied by Congress. Corporate Stock as property is not a source from which tax can be exacted. Corporate Gain derived from property is the proper subject; and not the property itself.

In Cottage, through trickery of language, CIR attempted to use the trickery of language, arbitrarily applied to expand the taxation to the property: and to deny deduction of losses, claiming the whole value of the stock was realized gain; but the loss in value was not a realized loss.

The Supreme Court vigorously and plainly disagreed; and upheld both the property value of the stock, and the realized loss as a valid deduction.

The Supreme Court made it plain that complex tests through trickery of application in Treassury Regualtions could not expand taxing authority. The CIR did not succeed in its effort to expand authority beyond the clear import of the Statute passed by Congress.

It is worth noting that in this matter it was plainly wone where regulations had been promulgated; and though not cited as 26 CFR that seems implied as in no other sector of CFR could the Regualtions impose an income tax on those Corporate profits. Mortgages seem clearly to be within the scope of Excise activity; and the decision makes it plain that only profit and loss from the property in that excise activity was subject to tax on the profit or loss derived; and not on the property.

Only in the change in value through the difference in Corporate Character between corporations and states was there the possibility of a derived gain or loss. GAIN OR LOSS DERIVED is clearly the definition for income used by the Supreme Court from this analogy and decline of CIR arbitrary attempt to expand authority and taxation that violates the principles often cited but perhaps no better explained than in Miranda. In That case the Courts have a Constitutional

Imperative to guard individual constitutional rights from the arbitrary authority which any government agent might encroach upon those liberties.

- @ 600 A much less demanding and less complex test (must be simple and understandable by average citizens: Connolly, Lanier, Zedner).
- @ 601 Classic treatment (res judicata) "no gain was realized"
 602 profit or gain must be realized by difference in Corporate Character or

right to change the property value for a realized gain (accention to wealth)

@ 603 The Complexity proposed by the CIR interpretation "ill serves the goal" "commissioner's failure to explain how these inquiries should be conducted further calls into question the workability of the test" and "Commissioner's test is incompatible with the structure of the code" (and must be treated as void for vagueness) (language must be treated as mandatory against Government and voluntary for people)

"legally destince entitlements"; "Derived from"; "legally destructive"; "realized losses"; "Change in value"

It is plainly obvious that the Supreme Court did not regard Eisner v Macomber as frivolous and void due to Collins, 1990, from 10th Circuit.

The Court in USA v Chisum was wrong from first day to last day; a sid condition, even more destructive to rights in property than that erroneous interpretation of the Commissioner in Cottage.

Addut remuher what I had sent so you get nove.

Keep everyone encouraged.

Truth must huy vielay.

Today the Chaplain's meriage were "Never bre up"

so I received mather witness that my path for truth is the right one.

Led Bless Oll

All